

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2013 to June 30, 2014

(Unaudited)

(Includes the Effect of Year End Closing Entries)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At June 30, 2014
 (Unaudited)

	Governmental Funds						Capital Projects			Proprietary Funds		
	Special Revenue						General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation				Water	Capital Projects	Sewer
Assets												
Cash and investments	30,338,798.78	6,226,326.40	1,600,825.95	2,593,485.79	(97,535.43)	489,696.06	11,388,236.69	83.13	345,000.00	2,781,626.39	3,621,167.29	3,987,638.02
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	17,371.65	-	-	-	-	-	11,763,940.24	-	-	-	-	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	30,362,320.43	6,226,326.40	1,601,525.95	2,593,485.79	(97,535.43)	489,796.06	23,152,176.93	83.13	345,000.00	2,782,251.39	3,621,167.29	3,988,263.02
Property taxes	1,684,905.08	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	266,250.75	-	-	-	-	4,220.74	25,000.00	-	-	365,898.50	-	544,651.76
Other receivables	20,105.36	-	-	-	-	-	-	-	-	-	-	-
Loan receivables	9,209,550.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	146,586.29	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,609,324.75	-	22,929,989.92
Future debt requirements	-	-	-	-	-	-	-	-	-	11,787,110.28	-	317,478.12
ESTIMATED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-
Realized revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets and Other Debits	41,543,131.62	6,226,326.40	1,601,525.95	2,593,485.79	(97,535.43)	494,016.80	23,177,176.93	83.13	345,000.00	62,544,584.92	3,767,753.58	27,980,382.82
Liabilities												
Other liabilities	1,239,697.33	420,101.81	-	-	-	-	-	-	-	52,333.73	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	332,226.87	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	286,486.92	-	173,879.12
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	171,090.00	-	143,599.00
Bonds payable	-	-	-	-	-	-	-	-	-	11,329,533.36	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	208,033.78	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(873,961.38)	-	-
Reserve for uncollected receivables	10,785,705.83	-	-	-	-	4,220.74	-	-	-	365,898.50	-	544,651.76
APPROPRIATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Other Credits	12,025,403.16	420,101.81	-	-	-	4,220.74	-	-	-	11,871,641.78	-	862,129.88
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,609,324.75	-	22,929,989.92
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	145,580.34	-
Bond related costs	-	-	-	-	-	-	-	-	-	665,927.60	-	-
Restricted for:												
Drug forfeiture	322,200.96	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	2,697,965.00	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	1,897,094.24	-	-	0.40	64,736.14	-	15,945,649.48	-	-	71,545.07	1,421,213.90	3,776.06
Unappropriated/Unassigned	24,537,066.51	5,806,224.59	1,601,525.95	2,593,485.39	(162,271.57)	489,796.06	7,231,527.45	83.13	345,000.00	2,326,145.72	2,200,959.34	4,184,486.96
Total fund balance	29,517,728.46	5,806,224.59	1,601,525.95	2,593,485.79	(97,535.43)	489,796.06	23,177,176.93	83.13	345,000.00	3,063,618.39	3,767,753.58	4,188,263.02
Total Fund Equity	29,517,728.46	5,806,224.59	1,601,525.95	2,593,485.79	(97,535.43)	489,796.06	23,177,176.93	83.13	345,000.00	50,672,943.14	3,767,753.58	27,118,252.94
Total Liabilities and Fund Equity	41,543,131.62	6,226,326.40	1,601,525.95	2,593,485.79	(97,535.43)	494,016.80	23,177,176.93	83.13	345,000.00	62,544,584.92	3,767,753.58	27,980,382.82

Proprietary Funds												Fiduciary Fund		Account Groups		Totals
Enterprise						Internal Service			Agency		General Fixed Assets	General Long-Term Debt				
Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Steam Plant	Steam Plant Capital Projects	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority						
929,436.26	661,282.42	(901,462.48)	7,154,614.18	540,603.56	81,554.37	550,564.92	(280,207.73)	460,378.56	36,003.12	92,675.46	-	-	72,600,791.71			
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,300.00			
-	-	-	-	-	-	-	-	-	-	-	-	-	11,781,311.89			
-	-	-	-	-	-	-	-	93,096.73	-	-	-	-	93,096.73			
929,436.26	661,382.42	(901,462.48)	7,154,614.18	540,603.56	81,554.37	550,564.92	(280,207.73)	553,475.29	36,003.12	92,675.46	-	-	84,483,500.33			
-	-	-	-	-	-	-	-	-	-	-	-	-	1,684,905.08			
-	4,500.00	-	30,024.75	-	-	10,309.05	-	-	-	-	-	-	1,250,855.55			
-	-	-	-	-	-	-	-	-	-	-	-	-	20,105.36			
-	-	-	-	-	89,051.21	-	-	-	-	-	-	-	9,298,601.21			
-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00			
-	-	-	-	-	-	44,908.74	1,295,064.84	-	-	-	-	-	1,486,559.87			
-	7,715,646.20	-	16,079,829.92	-	-	123,280.11	615,962.88	-	-	-	294,886,603.78	-	389,960,637.56			
-	211,765.23	-	18,420,404.57	-	-	161,900.69	18,372.16	-	-	-	-	154,536,368.23	185,453,399.28			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
929,436.26	8,593,293.85	(901,462.48)	41,684,873.42	540,603.56	170,605.58	890,963.51	1,649,192.15	553,475.29	36,003.12	92,675.46	294,886,603.78	154,536,368.23	673,838,564.24			
-	-	-	592,122.44	-	-	-	-	-	-	-	-	-	2,304,255.31			
-	-	-	-	-	-	-	200,000.00	-	-	-	-	-	200,000.00			
-	-	-	-	-	-	-	-	-	-	-	-	-	332,226.87			
-	127,031.23	-	145,425.90	-	-	89,099.69	9,013.16	-	-	-	-	4,221,976.71	5,052,912.73			
-	84,734.00	-	145,037.00	-	-	72,801.00	9,359.00	-	-	-	-	5,546,900.00	6,173,520.00			
-	-	-	18,129,941.67	-	-	-	-	-	-	-	-	136,652,058.33	166,111,533.36			
-	-	-	-	-	-	-	-	-	-	-	-	8,115,433.19	8,115,433.19			
-	-	-	917,540.01	-	-	-	-	-	-	-	-	-	1,125,573.79			
-	-	-	(1,515,627.95)	-	-	-	-	-	-	-	-	-	(2,389,589.33)			
-	4,500.00	-	30,024.75	-	89,051.21	10,309.05	-	-	-	-	-	-	11,834,361.84			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
-	216,265.23	-	18,444,463.82	-	89,051.21	172,209.74	218,372.16	-	-	-	-	154,536,368.23	198,860,227.76			
-	7,715,646.20	-	16,079,829.92	-	-	123,280.11	615,962.88	-	-	-	294,886,603.78	-	389,960,637.56			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	(11,422.62)	1,236,034.00	-	-	-	-	-	1,370,191.72			
-	-	-	598,087.94	-	-	-	-	-	-	-	-	-	1,264,015.54			
-	-	-	-	-	-	-	-	-	-	-	-	-	322,200.96			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-	-	-	-	-	2,697,965.00			
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75			
11,923.34	1,275,491.64	5,929.67	62,105.17	120,576.49	-	2,915.00	-	-	-	-	-	-	20,882,956.60			
917,512.92	(614,109.22)	(907,392.15)	6,500,386.57	420,027.07	81,554.37	603,981.28	(421,176.89)	553,475.29	36,003.12	92,675.46	-	-	58,416,967.35			
929,436.26	661,382.42	(901,462.48)	7,160,579.68	540,603.56	81,554.37	595,473.66	814,857.11	553,475.29	36,003.12	92,675.46	-	-	85,017,698.92			
929,436.26	8,377,028.62	(901,462.48)	23,240,409.60	540,603.56	81,554.37	718,753.77	1,430,819.99	553,475.29	36,003.12	92,675.46	294,886,603.78	-	474,978,336.48			
929,436.26	8,593,293.85	(901,462.48)	41,684,873.42	540,603.56	170,605.58	890,963.51	1,649,192.15	553,475.29	36,003.12	92,675.46	294,886,603.78	154,536,368.23	673,838,564.24			

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

	Governmental Funds								
	Special Revenue						Capital Projects		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
Receipts:									
General property taxes	33,508,296.33	-	-	-	-	-	-	-	-
Other local taxes	35,669,088.85	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	455,594.61	-	-	-	-	-	-	-	-
Fines and forfeitures	746,429.90	-	-	-	-	-	-	-	-
Use of money and property	152,186.57	-	1,389.67	141,393.24	-	180.99	7,207.91	-	-
Charges for services	7,435,262.07	1,897,474.80	554,037.19	-	-	2,699,815.85	-	-	-
Miscellaneous	5,565,495.33	-	-	1,453,812.00	-	-	-	-	-
Recovered costs	1,037,659.68	-	-	225,424.82	-	420.80	-	-	-
State revenue	9,857,030.77	28,537,772.75	76,118.21	388,803.40	-	-	2,608,256.52	-	-
Federal revenue	288,215.49	3,049,416.52	2,368,181.51	183,279.86	482,227.19	-	579,596.20	-	-
Nonrevenue receipts	312,590.75	-	-	-	-	3,269.37	-	-	-
Debt proceeds	48,285,770.70	-	-	-	-	-	14,189,576.65	-	-
Inventory issues	-	-	-	-	-	-	-	-	-
Other (net)	493,999.06	14,473.39	-	10,642.48	-	-	(25,000.00)	-	-
Total receipts	143,807,620.11	33,499,137.46	2,999,726.58	2,403,355.80	482,227.19	2,703,687.01	17,359,637.28	-	-
Disbursements:									
Personal services	19,453,358.05	-	-	1,616,528.48	62,444.57	1,164,496.24	-	-	-
Fringe benefits	6,620,427.63	-	-	514,794.74	17,879.02	444,160.77	-	-	-
Purchased services	7,037,642.59	-	-	863,490.15	2,194.06	31,353.59	-	-	-
Internal services	1,452,930.58	-	-	19,106.54	-	719,294.46	-	-	-
Other charges	4,946,027.67	-	-	394,462.58	488,617.22	100,758.14	-	-	-
Materials and supplies	1,657,633.32	-	-	296,093.00	15.80	21,297.90	-	-	-
Joint operations	7,411,529.39	-	-	-	-	-	-	-	-
Capital outlay	3,106,507.49	-	-	439,694.68	1,232.98	94,378.00	-	-	-
Debt service	60,388,632.49	-	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	-
Education	-	60,173,876.49	2,910,061.49	-	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	17,568,663.61	207,045.00	-
Total disbursements	112,074,689.21	60,173,876.49	2,910,061.49	4,144,170.17	572,383.65	2,575,739.10	17,568,663.61	207,045.00	-
Interfund transfers:									
Transfers from other funds	2,318,149.56	27,344,636.00	-	1,453,812.00	-	-	1,890,000.00	-	345,000.00
Transfers to other funds	(31,669,436.00)	(591,733.56)	-	(345,000.00)	-	-	-	-	-
Net transfers	(29,351,286.44)	26,752,902.44	-	1,108,812.00	-	-	1,890,000.00	-	345,000.00
Net increase (decrease) in cash	2,381,644.46	78,163.41	89,665.09	(632,002.37)	(90,156.46)	127,947.91	1,680,973.67	(207,045.00)	345,000.00
Balance July 1, 2013	27,980,675.97	6,148,162.99	1,511,860.86	3,225,488.16	(7,378.97)	361,848.15	21,471,203.26	207,128.13	-
Balance June 30, 2014	30,362,320.43	6,226,326.40	1,601,525.95	2,593,485.79	(97,535.43)	489,796.06	23,152,176.93	83.13	345,000.00

Note:
(1) Enterprise capital projects funds are combined with their respective operating funds for purposes of this statement.

Proprietary Funds										Fiduciary Fund	Totals
Enterprise					Internal Service			Agency			
Water	Sewer	Public Transportation	Steam Plant	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority		
-	-	-	-	-	-	-	-	-	-	33,508,296.33	
-	-	-	-	-	-	-	-	-	-	35,669,088.85	
243,866.98	732,500.00	-	-	-	6,820.00	-	-	-	-	1,438,781.59	
-	-	-	-	-	-	-	-	-	-	746,429.90	
26,428.10	4,692.25	79,790.14	9,247.55	3,742.93	533.26	-	1,395.71	46.27	105.55	428,340.14	
6,119,343.70	9,641,809.06	1,768,084.96	3,951,936.54	-	1,053,921.79	-	14,219,062.42	-	16,850.00	49,357,598.38	
20,261.82	12,900.25	18,489.94	-	59,847.50	-	-	-	-	-	7,130,806.84	
33,411.21	25,086.34	61,786.27	2,101,059.16	-	19,737.39	-	-	-	-	3,504,585.67	
-	-	1,496,089.00	-	800.00	-	-	-	69,492.85	-	43,034,363.50	
26,031.56	-	6,695,159.00	-	31,000.00	-	-	-	-	-	13,703,107.33	
-	-	2,119.36	-	-	-	-	-	-	-	317,979.48	
-	-	-	-	-	-	-	-	-	-	62,475,347.35	
-	-	-	-	-	2,682,970.26	819,090.26	-	-	-	3,502,060.52	
45,758.66	-	-	(3,118,740.00)	-	-	-	-	-	-	(2,578,866.41)	
6,515,102.03	10,416,987.90	10,121,518.67	2,943,503.25	95,390.43	3,763,982.70	819,090.26	14,220,458.13	69,539.12	16,955.55	252,237,919.47	
1,530,720.96	1,038,860.58	1,820,452.50	1,387,202.96	-	544,883.55	80,065.70	-	35,906.41	-	28,734,920.00	
489,453.95	379,940.48	436,590.76	514,383.54	-	185,906.04	26,582.21	-	10,957.84	-	9,641,076.98	
161,002.27	3,351,465.40	89,196.67	1,074,197.83	-	163,085.47	9,720.12	-	24,747.45	-	12,808,095.60	
19,330.60	193,355.79	1,245,807.95	56,280.03	-	24,931.59	3,087.32	-	-	-	3,734,124.86	
491,058.51	118,851.36	249,715.51	1,504,814.85	50,000.00	41,977.44	16,561.20	15,795,819.27	651.24	35,925.00	24,235,239.99	
415,334.27	82,124.39	41,026.91	244,433.29	-	31,382.13	1,743.99	-	-	-	2,791,085.00	
-	2,814,569.97	-	-	-	-	-	-	-	-	10,226,099.36	
127,645.43	286,314.63	1,390,347.00	216,800.00	-	5,720.82	-	-	-	-	5,668,641.03	
779,403.35	-	-	2,655,705.96	-	-	-	-	-	-	63,823,741.80	
515,658.00	313,782.00	-	-	-	-	-	-	-	-	829,440.00	
-	-	-	-	-	-	-	-	-	-	63,083,937.98	
-	-	-	-	-	2,739,301.62	878,121.10	-	-	-	3,617,422.72	
1,529,767.71	587,462.47	4,557,165.25	563,171.78	-	-	-	-	-	-	25,013,275.82	
6,059,375.05	9,166,727.07	9,830,302.55	8,216,990.24	50,000.00	3,737,188.66	1,015,881.64	15,795,819.27	72,262.94	35,925.00	254,207,101.14	
-	-	550,822.00	395,705.00	-	26,730.00	143,794.00	-	-	-	34,468,648.56	
(987,691.00)	(874,788.00)	-	-	-	-	-	-	-	-	(34,468,648.56)	
(987,691.00)	(874,788.00)	550,822.00	395,705.00	-	26,730.00	143,794.00	-	-	-	-	
(531,964.02)	375,472.83	842,038.12	(4,877,781.99)	45,390.43	53,524.04	(52,997.38)	(1,575,361.14)	(2,723.82)	(18,969.45)	(1,969,181.67)	
6,935,382.70	4,542,226.45	(1,082,118.18)	12,572,999.73	36,163.94	497,040.88	(227,210.35)	2,128,836.43	38,726.94	111,644.91	86,452,682.00	
6,403,418.68	4,917,699.28	(240,080.06)	7,695,217.74	81,554.37	550,564.92	(280,207.73)	553,475.29	36,003.12	92,675.46	84,483,500.33	

CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At June 30, 2014
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		263,453.33
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		6,754,213.24
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	65,583,125.14	
Virginia State Non-Arbitrage Program (SNAP)	<u>11,781,311.89</u>	77,364,437.03
Total - City Treasurer		84,383,253.60
Departmental Petty Cash (Other than with Treasurer)		7,150.00
Cash with Anthem		<u>93,096.73</u>
TOTAL		<u><u>84,483,500.33</u></u>

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CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit D
Page 1 of 4

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	5,324,107.90	741,656.41	5,324,107.90	-	100.00%
General property taxes	33,653,900.00	5,557,613.57	33,508,296.33	145,603.67	99.57%
Other local taxes	34,726,984.00	2,667,233.42	35,669,088.85	(942,104.85)	102.71%
Permits, privilege fees and regulatory fees	528,250.00	37,145.95	455,594.61	72,655.39	86.25%
Fines and forfeitures	516,200.00	122,727.75	746,429.90	(230,229.90)	144.60%
Use of money and property	165,000.00	6,112.22	152,186.57	12,813.43	92.23%
Charges for services	7,064,348.58	699,000.24	7,435,262.07	(370,913.49)	105.25%
Miscellaneous	5,283,196.28	563,189.85	5,565,495.33	(282,299.05)	105.34%
Recovered costs	967,583.50	46,511.25	1,037,659.68	(70,076.18)	107.24%
State revenue	9,723,149.81	1,626,050.35	9,857,030.77	(133,880.96)	101.38%
Federal revenue	334,321.87	29,463.65	288,215.49	46,106.38	86.21%
Nonrevenue receipts	25,000.00	1,307.82	312,590.75	(287,590.75)	1250.36%
Debt proceeds	48,285,770.70	47,745,770.70	48,285,770.70	-	100.00%
Transfers from other funds	1,726,416.00	143,868.00	1,726,416.00	-	100.00%
Total General Fund	148,324,228.64	59,987,651.18	150,364,144.95	(2,039,916.31)	101.38%
School Fund:					
Amount from fund balance	106,228.91	-	106,228.91	-	100.00%
Charges for services	1,698,217.00	309,969.98	1,897,474.80	(199,257.80)	111.73%
State revenue	28,339,627.00	3,528,141.79	28,537,772.75	(198,145.75)	100.70%
Federal revenue	2,847,397.00	867,537.38	3,049,416.52	(202,019.52)	107.09%
Transfers from other funds	27,344,636.00	2,275,136.33	27,344,636.00	-	100.00%
Total School Fund	60,336,105.91	6,980,785.48	60,935,528.98	(599,423.07)	100.99%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	541,511.00	18,834.74	555,426.86	(13,915.86)	102.57%
State revenue	82,078.00	8,583.43	76,118.21	5,959.79	92.74%
Federal revenue	2,381,758.00	313,043.50	2,368,181.51	13,576.49	99.43%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	3,005,347.00	340,461.67	2,999,726.58	5,620.42	99.81%
Emergency Communications Center Fund:					
Amount from fund balance	724,000.00	-	724,000.00	-	100.00%
Use of money and property	131,220.00	13,043.55	141,393.24	(10,173.24)	107.75%
Miscellaneous	1,453,812.00	-	1,453,812.00	-	100.00%
Recovered Costs	250,000.00	25,303.58	225,424.82	24,575.18	90.17%
State revenue	381,445.00	20,692.65	388,803.40	(7,358.40)	101.93%
Federal revenue	236,049.43	-	183,279.86	52,769.57	77.64%
Transfers from other funds	1,453,812.00	-	1,453,812.00	-	100.00%
Total Emerg. Commun. Center Fund	4,630,338.43	59,039.78	4,570,525.32	59,813.11	98.71%
Community Development Block Grant Fund:					
Federal revenue	998,809.85	66,186.69	482,227.19	516,582.66	48.28%
Total Comm. Develop. Block Grant Fund	998,809.85	66,186.69	482,227.19	516,582.66	48.28%

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	-	-	-	-	0.00%
Use of money and property	-	27.24	180.99	(180.99)	0.00%
Charges for services	2,748,752.00	268,319.38	2,699,815.85	48,936.15	98.22%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	-	-	420.80	(420.80)	0.00%
Nonrevenue receipts	-	-	3,269.37	(3,269.37)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Transportation Fund	2,748,752.00	268,346.62	2,703,687.01	45,064.99	98.36%
General Capital Projects Fund:					
Amount from fund balance	21,469,780.37	-	21,469,780.37	-	100.00%
Use of money and property	-	118.59	7,207.91	(7,207.91)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	350,686.58	-	-	350,686.58	0.00%
State revenue	9,652,223.06	-	2,608,256.52	7,043,966.54	27.02%
Federal revenue	854,548.44	95,516.79	579,596.20	274,952.24	67.82%
Debt proceeds	14,189,576.65	14,189,576.65	14,189,576.65	-	100.00%
Transfers from other funds	1,890,000.00	250,000.00	1,890,000.00	-	100.00%
Total General Capital Projects Fund	48,406,815.10	14,535,212.03	40,744,417.65	7,662,397.45	84.17%
School Capital Projects Fund:					
Amount from fund balance	207,128.13	-	207,128.13	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Capital Projects Fund	207,128.13	-	207,128.13	-	100.00%
ECC Capital Projects Fund:					
State revenue	150,000.00	-	-	150,000.00	0.00%
Transfers from other funds	345,000.00	345,000.00	345,000.00	-	100.00%
Total ECC Capital Projects Fund	495,000.00	345,000.00	345,000.00	150,000.00	69.70%
Water Capital Projects Fund:					
Amount from fund balance	4,597,521.29	-	4,597,521.29	-	100.00%
Transfers from other funds	700,000.00	-	700,000.00	-	100.00%
Total Water Capital Projects Fund	5,297,521.29	-	5,297,521.29	-	100.00%
Sewer Capital Projects Fund:					
Amount from fund balance	1,116,898.73	-	1,116,898.73	-	100.00%
Transfers from other funds	400,000.00	-	400,000.00	-	100.00%
Total Sewer Capital Projects Fund	1,516,898.73	-	1,516,898.73	-	100.00%
Public Transportation Capital Projects Fund:					
Amount from fund balance	(1,175,151.23)	-	(1,175,151.23)	-	100.00%
State revenue	791,228.00	-	221,882.00	569,346.00	28.04%
Federal revenue	5,760,220.00	-	4,608,972.00	1,151,248.00	80.01%
Transfers from other funds	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	5,376,296.77	-	3,655,702.77	1,720,594.00	68.00%
Steam Plant Capital Projects Fund:					
Amount from fund balance	703,775.34	-	703,775.34	-	100.00%
Transfers from other funds	400,000.00	-	400,000.00	-	100.00%
Total Steam Plant Capital Projects Fund	1,103,775.34	-	1,103,775.34	-	100.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit D
Page 3 of 4

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Water Fund:					
Amount from fund balance	367,624.50	-	367,624.50	-	100.00%
Permits, privilege fees and regulatory fees	150,000.00	6,500.00	243,866.98	(93,866.98)	162.58%
Use of money and property	30,000.00	2,914.54	26,428.10	3,571.90	88.09%
Charges for services	6,017,036.00	501,020.28	6,119,343.70	(102,307.70)	101.70%
Miscellaneous	7,862.16	9,846.37	20,261.82	(12,399.66)	257.71%
Recovered costs	16,000.00	1,689.64	33,411.21	(17,411.21)	208.82%
Federal revenue	-	-	26,031.56	(26,031.56)	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,867,791.00	155,649.25	1,867,791.00	-	100.00%
Total Water Fund	8,456,313.66	677,620.08	8,704,758.87	(248,445.21)	102.94%
Sewer Fund:					
Amount from fund balance	346,871.29	-	346,871.29	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	7,000.00	732,500.00	(507,500.00)	325.56%
Use of money and property	7,000.00	320.21	4,692.25	2,307.75	67.03%
Charges for services	9,477,384.00	818,819.17	9,641,809.06	(164,425.06)	101.73%
Miscellaneous	1,000.00	202.50	12,900.25	(11,900.25)	1290.03%
Recovered costs	30,000.00	2,070.23	25,086.34	4,913.66	83.62%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,397,508.00	116,459.00	1,397,508.00	-	100.00%
Total Sewer Fund	11,484,763.29	944,871.11	12,161,367.19	(676,603.90)	105.89%
Public Transportation Fund:					
Amount from fund balance	90,139.00	-	90,139.00	-	100.00%
Use of money and property	65,000.00	(3.63)	79,790.14	(14,790.14)	122.75%
Charges for services	1,843,980.00	12,881.00	1,768,084.96	75,895.04	95.88%
Miscellaneous	4,137.84	-	18,489.94	(14,352.10)	446.85%
Recovered costs	10,500.00	-	61,786.27	(51,286.27)	588.44%
State revenue	898,430.00	131,672.00	1,274,207.00	(375,777.00)	141.83%
Federal revenue	3,215,282.00	-	2,086,187.00	1,129,095.00	64.88%
Nonrevenue receipts	-	-	2,119.36	(2,119.36)	0.00%
Transfers from other funds	550,822.00	45,901.83	550,822.00	-	100.00%
Intrafund transfers	216,660.00	18,055.00	216,660.00	-	100.00%
Total Public Transportation Fund	6,894,950.84	208,506.20	6,148,285.67	746,665.17	89.17%
Steam Plant Fund:					
Amount from fund balance	3,234,534.30	-	3,234,534.30	-	100.00%
Use of money and property	10,000.00	518.33	9,247.55	752.45	92.48%
Charges for services	4,553,452.00	(495,299.71)	3,951,936.54	601,515.46	86.79%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	1,915,862.00	506,788.97	2,101,059.16	(185,197.16)	109.67%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	395,705.00	32,975.42	395,705.00	-	100.00%
Intrafund transfers	1,158,568.00	96,547.33	1,158,568.00	-	100.00%
Total Steam Plant Fund	11,268,121.30	141,530.34	10,851,050.55	417,070.75	96.30%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit D
Page 4 of 4

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Business Loan Program Fund:					
Amount from fund balance	8,645.00	-	8,645.00	-	100.00%
Use of money and property	2,436.00	434.53	3,742.93	(1,306.93)	153.65%
Miscellaneous	55,794.00	2,704.09	59,847.50	(4,053.50)	107.27%
State revenue	-	-	800.00	(800.00)	0.00%
Federal revenue	31,000.00	-	31,000.00	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
Total Business Loan Program Fund	97,875.00	3,138.62	104,035.43	(6,160.43)	106.29%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	8,000.00	135.00	6,820.00	1,180.00	85.25%
Use of money and property	1,000.00	33.52	533.26	466.74	53.33%
Charges for services	991,000.00	97,032.15	1,053,921.79	(62,921.79)	106.35%
Recovered costs	14,796.00	17,159.34	19,737.39	(4,941.39)	133.40%
Transfers from other funds	26,730.00	2,227.50	26,730.00	-	100.00%
Total Central Garage Fund	1,041,526.00	116,587.51	1,107,742.44	(66,216.44)	106.36%
Central Stores Fund:					
Transfers from other funds	143,794.00	11,982.83	143,794.00	-	100.00%
Total Central Stores Fund	143,794.00	11,982.83	143,794.00	-	100.00%
Juvenile Crime Control Fund:					
Use of money and property	-	2.83	46.27	(46.27)	0.00%
State revenue	-	-	69,492.85	(69,492.85)	0.00%
Total Juvenile Crime Control Fund	-	2.83	69,539.12	(69,539.12)	0.00%
Total All Funds	321,834,361.28	84,686,922.97	314,216,857.21	7,617,504.07	97.63%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	187,049.00	13,008.39	176,394.79	-	10,654.21	94.30%
City manager	505,944.00	39,893.38	471,572.88	-	34,371.12	93.21%
City attorney	168,794.00	11,184.29	146,139.09	-	22,654.91	86.58%
Human resources	367,845.53	34,239.13	322,729.13	19,294.07	25,822.33	92.98%
Independent auditor	20,700.00	-	20,700.00	-	-	100.00%
Commissioner of revenue	409,113.00	37,897.62	383,189.47	-	25,923.53	93.66%
Assessor	310,428.00	21,759.24	289,341.28	-	21,086.72	93.21%
Equalization board	2,875.00	-	2,826.00	-	49.00	98.30%
Treasurer	523,969.00	29,546.26	465,406.60	29,852.00	28,710.40	94.52%
Finance	432,209.00	33,304.44	413,390.76	6,000.00	12,818.24	97.03%
Information technology	2,035,830.12	123,402.08	1,546,654.62	429,951.64	59,223.86	97.09%
Purchasing agent	129,546.00	10,679.51	127,898.53	-	1,647.47	98.73%
Electoral board	199,227.00	11,610.74	178,463.88	-	20,763.12	89.58%
Total general government administration	5,293,529.65	366,525.08	4,544,707.03	485,097.71	263,724.91	95.02%
Public safety:						
Police administration	3,274,034.33	182,073.98	2,988,992.56	274,557.14	10,484.63	99.68%
Police operations	3,439,121.14	251,965.60	3,261,633.38	-	177,487.76	94.84%
Police criminal investigation	1,585,899.10	127,696.61	1,505,002.61	-	80,896.49	94.90%
Police support services	-	-	-	-	-	0.00%
Police special operations	1,545,518.38	125,048.08	1,369,186.94	-	176,331.44	88.59%
Fire administration	523,371.00	42,036.86	512,426.65	-	10,944.35	97.91%
Fire suppression	6,864,478.80	474,047.18	6,536,417.20	181,684.00	146,377.60	97.87%
Fire prevention	395,438.00	27,593.86	393,711.63	-	1,726.37	99.56%
Fire training	274,073.00	16,743.01	270,990.31	-	3,082.69	98.88%
Public safety building	373,662.00	22,329.87	326,269.19	19,229.00	28,163.81	92.46%
Child safety alliance	46,196.00	3,320.20	42,656.69	-	3,539.31	92.34%
City and county jail	87,500.00	13,282.49	85,416.50	-	2,083.50	97.62%
Building inspection	775,889.00	52,235.19	700,578.20	7,912.32	67,398.48	91.31%
Animal control	350,446.00	6,738.60	346,396.59	-	4,049.41	98.84%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	254,380.84	13,837.12	209,192.65	37,799.30	7,388.89	97.10%
Total public safety	19,791,007.59	1,358,948.65	18,548,871.10	521,181.76	720,954.73	96.36%
Public works:						
General engineering	1,009,602.00	68,000.51	895,057.41	-	114,544.59	88.65%
Highway and street maintenance	6,215,428.12	776,906.27	5,636,293.45	242,421.78	336,712.89	94.58%
Street lights	590,778.00	47,221.75	553,025.10	-	37,752.90	93.61%
Snow and ice removal	537,436.41	1,667.96	537,025.01	-	411.40	99.92%
Traffic engineering	1,679,463.26	193,226.84	1,292,021.45	337,523.69	49,918.12	97.03%
Highway and street beautification	314,517.00	25,575.95	243,813.34	-	70,703.66	77.52%
Street and road cleaning	469,780.00	30,805.79	416,104.31	-	53,675.69	88.57%
Refuse collection	1,551,781.00	94,576.73	1,336,429.13	157,888.00	57,463.87	96.30%
City landfill	116,843.00	5,014.91	101,093.97	-	15,749.03	86.52%
Recycling	1,136,171.00	78,991.77	759,993.06	52,807.64	323,370.30	71.54%
Insect and rodent control	30,916.00	525.00	3,335.04	-	27,580.96	10.79%
County landfill	1,235,700.00	114,818.95	1,231,452.12	-	4,247.88	99.66%
General properties	393,008.00	27,152.84	305,537.81	27,380.00	60,090.19	84.71%
Total public works	15,281,423.79	1,464,485.27	13,311,181.20	818,021.11	1,152,221.48	92.46%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Health and welfare:						
Local health department	394,234.00	9,360.00	394,234.00	-	-	100.00%
Community services board	396,507.00	-	396,507.00	-	-	100.00%
Tax relief for the elderly/disabled vets	100,000.00	-	90,250.44	-	9,749.56	90.25%
Total health and welfare	890,741.00	9,360.00	880,991.44	-	9,749.56	98.91%
Parks, recreation and cultural:						
Parks administration	1,133,574.91	77,834.28	988,207.75	53,670.52	91,696.64	91.91%
Parks	934,727.00	83,830.20	917,356.14	-	17,370.86	98.14%
Recreation center and playgrounds	562,327.00	46,534.96	543,971.23	16,807.00	1,548.77	99.72%
National guard armory	102,596.00	6,078.27	101,826.37	-	769.63	99.25%
Simms recreation center	324,686.00	29,156.69	300,604.75	-	24,081.25	92.58%
Westover swimming pool	402,219.00	40,762.41	395,050.71	2,316.14	4,852.15	98.79%
Athletics	418,255.00	34,646.26	363,915.22	-	54,339.78	87.01%
Blacks run greenway	54,726.00	883.75	44,475.82	-	10,250.18	81.27%
Golf course grounds management	628,050.00	59,182.70	627,974.42	-	75.58	99.99%
Golf course clubhouse management	421,824.00	23,393.72	421,707.32	-	116.68	99.97%
Total parks, recreation and cultural	4,982,984.91	402,303.24	4,705,089.73	72,793.66	205,101.52	95.88%
Community development:						
Planning	191,841.00	14,318.12	183,292.09	-	8,548.91	95.54%
Zoning administration	151,288.00	11,080.04	149,276.23	-	2,011.77	98.67%
Board of zoning appeals	7,139.00	-	2,723.59	-	4,415.41	38.15%
Economic development	699,050.00	91,541.90	652,484.11	-	46,565.89	93.34%
Downtown renaissance	208,963.00	16,109.26	198,719.28	-	10,243.72	95.10%
Tourism and visitors service	421,331.00	47,571.94	365,421.67	-	55,909.33	86.73%
Downtown parking services	216,794.00	13,712.60	166,906.61	-	49,887.39	76.99%
Total community development	1,896,406.00	194,333.86	1,718,823.58	-	177,582.42	90.64%
Other:						
Community and civic organizations	1,290,458.00	32,542.10	1,288,108.25	-	2,349.75	99.82%
Joint operations with Rockingham Cty	6,688,629.00	696,224.28	6,688,284.39	-	344.61	99.99%
Reserve for contingencies	131,700.00	-	-	-	131,700.00	0.00%
Debt service	60,407,912.70	47,753,151.83	60,388,632.49	-	19,280.21	99.97%
Transfers to other funds	31,669,436.00	2,606,885.33	31,669,436.00	-	-	100.00%
Total other	100,188,135.70	51,088,803.54	100,034,461.13	-	153,674.57	99.85%
Total General Fund	148,324,228.64	54,884,759.64	143,744,125.21	1,897,094.24	2,683,009.19	98.19%
School Fund:						
Instruction	46,929,602.71	4,102,736.60	46,798,385.48	-	131,217.23	99.72%
Admin., attendance and health services	3,523,122.00	382,958.43	3,522,842.10	-	279.90	99.99%
Pupil transportation	2,793,096.62	291,137.13	2,784,331.83	-	8,764.79	99.69%
Operations and maintenance	4,615,166.58	448,280.98	4,599,825.30	-	15,341.28	99.67%
Facilities	43,000.00	-	38,774.13	-	4,225.87	90.17%
Technology	2,432,118.00	263,893.43	2,429,717.65	-	2,400.35	99.90%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	60,336,105.91	5,489,006.57	60,173,876.49	-	162,229.42	99.73%
School Nutrition Fund:						
Food service	2,990,347.00	310,044.73	2,895,279.30	-	95,067.70	96.82%
Technology	15,000.00	-	14,782.19	-	217.81	98.55%
Total School Nutrition Fund	3,005,347.00	310,044.73	2,910,061.49	-	95,285.51	96.83%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2013 to June 30, 2014
 (Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Emergency Communications Center Fund:						
Emergency Communications Center	4,630,338.43	698,628.14	4,489,170.17	0.40	141,167.86	96.95%
Total Emerg. Commun. Ctr. Fund	4,630,338.43	698,628.14	4,489,170.17	0.40	141,167.86	96.95%
Community Development Block Grant Fund:						
Community development block grant	998,809.85	13,617.91	572,383.65	64,736.14	361,690.06	63.79%
Total Comm. Dev. Block Grant Fund	998,809.85	13,617.91	572,383.65	64,736.14	361,690.06	63.79%
School Transportation Fund:						
School buses	2,540,673.00	167,175.91	2,372,573.95	-	168,099.05	93.38%
Field trips and charters	208,079.00	17,024.41	203,165.15	-	4,913.85	97.64%
Total School Transportation Fund	2,748,752.00	184,200.32	2,575,739.10	-	173,012.90	93.71%
General Capital Projects Fund:						
Capital projects	48,406,815.10	1,590,496.01	17,568,663.61	15,945,649.48	14,892,502.01	69.23%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	48,406,815.10	1,590,496.01	17,568,663.61	15,945,649.48	14,892,502.01	69.23%
School Capital Projects Fund:						
Capital projects	207,128.13	-	207,045.00	-	83.13	99.96%
Total School Capital Projects Fund	207,128.13	-	207,045.00	-	83.13	99.96%
ECC Capital Projects						
Capital projects	495,000.00	-	-	-	495,000.00	0.00%
Total ECC Capital Projects Fund	495,000.00	-	-	-	495,000.00	0.00%
Water Capital Projects Fund:						
Capital projects	5,297,521.29	(44,710.88)	1,529,767.71	1,421,213.90	2,346,539.68	55.70%
Total Water Capital Projects Fund	5,297,521.29	(44,710.88)	1,529,767.71	1,421,213.90	2,346,539.68	55.70%
Sewer Capital Projects Fund:						
Capital projects	1,516,898.73	42,428.67	587,462.47	11,923.34	917,512.92	39.51%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	1,516,898.73	42,428.67	587,462.47	11,923.34	917,512.92	39.51%
Public Transportation Capital Projects Fund:						
Capital projects	5,376,296.77	146,983.23	4,557,165.25	5,929.67	813,201.85	84.87%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Capital Proj.	5,376,296.77	146,983.23	4,557,165.25	5,929.67	813,201.85	84.87%
Steam Plant Capital Projects Fund:						
Capital projects	1,103,775.34	48,611.56	563,171.78	120,576.49	420,027.07	61.95%
Transfers to other funds	-	-	-	-	-	0.00%
Total Steam Plant Capital Proj. Fund	1,103,775.34	48,611.56	563,171.78	120,576.49	420,027.07	61.95%
Water Fund:						
Administration	437,908.00	31,226.56	417,950.00	-	19,958.00	95.44%
Pumping, storage and monitoring	682,454.54	31,859.47	626,601.63	23,172.04	32,680.87	95.21%
Transmission and distribution	846,701.12	60,369.43	712,164.56	45,377.03	89,159.53	89.47%
Utility billing	384,844.00	24,401.72	335,380.88	-	49,463.12	87.15%
Miscellaneous	2,408,599.00	198,620.75	2,408,392.75	-	206.25	99.99%
Purification	1,095,642.00	63,265.74	989,859.74	-	105,782.26	90.35%
Capital outlay	132,388.00	7,115.64	127,645.43	2,996.00	1,746.57	98.68%
Debt Service	780,086.00	-	779,403.35	-	682.65	99.91%
Transfers to other funds	1,687,691.00	82,307.58	1,687,691.00	-	-	100.00%
Total Water Fund	8,456,313.66	499,166.89	8,085,089.34	71,545.07	299,679.25	96.46%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	606,075.00	44,277.24	596,734.74	2,180.00	7,160.26	98.82%
Treatment and disposal	3,346,000.00	278,391.93	3,279,835.87	-	66,164.13	98.02%
Collection and transmission	869,277.00	74,132.16	830,236.81	-	39,040.19	95.51%
Miscellaneous	1,720,440.00	142,607.50	1,720,440.00	-	-	100.00%
Utility billing	324,130.00	27,611.28	287,569.71	-	36,560.29	88.72%
Pumping and monitoring	199,599.29	9,660.84	161,070.87	1,596.06	36,932.36	81.50%
Capital outlay	316,060.00	125,027.73	286,314.63	-	29,745.37	90.59%
Debt service	2,828,394.00	233,967.43	2,814,569.97	-	13,824.03	99.51%
Transfers to other funds	1,274,788.00	72,899.00	1,274,788.00	-	-	100.00%
Total Sewer Fund	11,484,763.29	1,008,575.11	11,251,560.60	3,776.06	229,426.63	98.00%
Public Transportation Fund:						
Transit buses	3,473,791.00	200,714.12	3,465,172.23	6,329.64	2,289.13	99.93%
Paratransit buses	637,711.00	46,879.48	634,278.07	-	3,432.93	99.46%
Capital outlay	2,783,448.84	-	1,390,347.00	1,269,162.00	123,939.84	95.55%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	6,894,950.84	247,593.60	5,489,797.30	1,275,491.64	129,661.90	98.12%
Steam Plant Fund:						
Resource recovery facility	6,735,155.00	349,034.75	4,781,312.50	50,335.87	1,903,506.63	71.74%
Miscellaneous	1,237,212.00	103,101.00	1,237,212.00	-	-	100.00%
Capital outlay	238,569.30	-	216,800.00	11,769.30	10,000.00	95.81%
Debt service	2,657,185.00	-	2,655,705.96	-	1,479.04	99.94%
Transfers to other funds	400,000.00	-	400,000.00	-	-	100.00%
Total Steam Plant Fund	11,268,121.30	452,135.75	9,291,030.46	62,105.17	1,914,985.67	83.01%
Business Loan Program Fund:						
Business Loan Program	97,875.00	-	50,000.00	-	47,875.00	51.09%
Total Business Loan Program Fund	97,875.00	-	50,000.00	-	47,875.00	51.09%
Central Garage Fund:						
Operating	998,057.00	82,337.10	987,161.01	2,915.00	7,980.99	99.20%
Miscellaneous	13,469.00	415.86	5,005.21	-	8,463.79	37.16%
Capital outlay	30,000.00	-	5,720.82	-	24,279.18	19.07%
Transfers to other funds	-	-	-	-	-	0.00%
Total Central Garage Fund	1,041,526.00	82,752.96	997,887.04	2,915.00	40,723.96	96.09%
Central Stores Fund:						
Operating	143,794.00	8,752.38	137,760.54	-	6,033.46	95.80%
Total Central Stores Fund	143,794.00	8,752.38	137,760.54	-	6,033.46	95.80%
Juvenile Crime Control Fund:						
Operating	-	6,118.44	72,262.94	-	(72,262.94)	0.00%
Total Juvenile Crime Control Fund	-	6,118.44	72,262.94	-	(72,262.94)	0.00%
Total All Funds	321,834,361.28	65,669,161.03	274,854,020.15	20,882,956.60	26,097,384.53	91.89%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
General Fund:					
Revenues	148,324,228.64	150,364,144.95	-	2,039,916.31	101.38%
Expenditures	148,324,228.64	143,744,125.21	1,897,094.24	(2,683,009.19)	98.19%
School Fund:					
Revenues	60,336,105.91	60,935,528.98	-	599,423.07	100.99%
Expenditures	60,336,105.91	60,173,876.49	-	(162,229.42)	99.73%
School Nutrition Fund:					
Revenues	3,005,347.00	2,999,726.58	-	(5,620.42)	99.81%
Expenditures	3,005,347.00	2,910,061.49	-	(95,285.51)	96.83%
Emergency Communications Center Fund:					
Revenues	4,630,338.43	4,570,525.32	-	(59,813.11)	98.71%
Expenditures	4,630,338.43	4,489,170.17	0.40	(141,167.86)	96.95%
Community Development Block Grant Fund:					
Revenues	998,809.85	482,227.19	-	(516,582.66)	48.28%
Expenditures	998,809.85	572,383.65	64,736.14	(361,690.06)	63.79%
School Transportation Fund:					
Revenues	2,748,752.00	2,703,687.01	-	(45,064.99)	98.36%
Expenditures	2,748,752.00	2,575,739.10	-	(173,012.90)	93.71%
General Capital Projects Fund:					
Revenues	48,406,815.10	40,744,417.65	-	(7,662,397.45)	84.17%
Expenditures	48,406,815.10	17,568,663.61	15,945,649.48	(14,892,502.01)	69.23%
School Capital Projects Fund:					
Revenues	207,128.13	207,128.13	-	-	100.00%
Expenditures	207,128.13	207,045.00	-	(83.13)	99.96%
ECC Capital Projects Fund:					
Revenues	495,000.00	345,000.00	-	(150,000.00)	69.70%
Expenditures	495,000.00	-	-	(495,000.00)	0.00%
Water Capital Projects Fund:					
Revenues	5,297,521.29	5,297,521.29	-	-	100.00%
Expenditures	5,297,521.29	1,529,767.71	1,421,213.90	(2,346,539.68)	55.70%
Sewer Capital Projects Fund:					
Revenues	1,516,898.73	1,516,898.73	-	-	100.00%
Expenditures	1,516,898.73	587,462.47	11,923.34	(917,512.92)	39.51%
Public Transportation Capital Projects Fund:					
Revenues	5,376,296.77	3,655,702.77	-	(1,720,594.00)	68.00%
Expenditures	5,376,296.77	4,557,165.25	5,929.67	(813,201.85)	84.87%
Steam Plant Capital Projects Fund:					
Revenues	1,103,775.34	1,103,775.34	-	-	100.00%
Expenditures	1,103,775.34	563,171.78	120,576.49	(420,027.07)	61.95%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
Water Fund:					
Revenues	8,456,313.66	8,704,758.87	-	248,445.21	102.94%
Expenditures	8,456,313.66	8,085,089.34	71,545.07	(299,679.25)	96.46%
Sewer Fund:					
Revenues	11,484,763.29	12,161,367.19	-	676,603.90	105.89%
Expenditures	11,484,763.29	11,251,560.60	3,776.06	(229,426.63)	98.00%
Public Transportation Fund:					
Revenues	6,894,950.84	6,148,285.67	-	(746,665.17)	89.17%
Expenditures	6,894,950.84	5,489,797.30	1,275,491.64	(129,661.90)	98.12%
Steam Plant Fund:					
Revenues	11,268,121.30	10,851,050.55	-	(417,070.75)	96.30%
Expenditures	11,268,121.30	9,291,030.46	62,105.17	(1,914,985.67)	83.01%
Business Loan Program Fund:					
Revenues	97,875.00	104,035.43	-	6,160.43	106.29%
Expenditures	97,875.00	50,000.00	-	(47,875.00)	51.09%
Central Garage Fund:					
Revenues	1,041,526.00	1,107,742.44	-	66,216.44	106.36%
Expenditures	1,041,526.00	997,887.04	2,915.00	(40,723.96)	96.09%
Central Stores Operating Fund:					
Revenues	143,794.00	143,794.00	-	-	100.00%
Expenditures	143,794.00	137,760.54	-	(6,033.46)	95.80%
Juvenile Crime Control Fund:					
Revenues	-	69,539.12	-	69,539.12	0.00%
Expenditures	-	72,262.94	-	72,262.94	0.00%
Total Revenues	321,834,361.28	314,216,857.21	-	(7,617,504.07)	97.63%
Total Expenditures	321,834,361.28	274,854,020.15	20,882,956.60	(26,097,384.53)	91.89%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit G
Page 1 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	7,039,135.41	5,324,107.90	(1,715,027.51)	-24.36%
General property taxes	33,856,806.20	33,508,296.33	(348,509.87)	-1.03%
Other local taxes	34,218,778.96	35,669,088.85	1,450,309.89	4.24%
Permits, privilege fees and regulatory fees	536,965.99	455,594.61	(81,371.38)	-15.15%
Fines and forfeitures	565,286.63	746,429.90	181,143.27	32.04%
Use of money and property	174,625.63	152,186.57	(22,439.06)	-12.85%
Charges for services	6,869,488.61	7,435,262.07	565,773.46	8.24%
Miscellaneous	5,308,050.48	5,565,495.33	257,444.85	4.85%
Recovered costs	901,759.27	1,037,659.68	135,900.41	15.07%
State revenue	9,284,997.33	9,857,030.77	572,033.44	6.16%
Federal revenue	226,393.09	288,215.49	61,822.40	27.31%
Nonrevenue receipts	153,743.30	312,590.75	158,847.45	103.32%
Debt proceeds	-	48,285,770.70	48,285,770.70	0.00%
Transfers from other funds	1,658,472.00	1,726,416.00	67,944.00	4.10%
Total General Fund	100,794,502.90	150,364,144.95	49,569,642.05	49.18%
School Fund:				
Amount from fund balance	1,285,196.28	106,228.91	(1,178,967.37)	-91.73%
Charges for services	1,607,602.30	1,897,474.80	289,872.50	18.03%
State revenue	27,042,899.01	28,537,772.75	1,494,873.74	5.53%
Federal revenue	3,628,015.54	3,049,416.52	(578,599.02)	-15.95%
Transfers from other funds	26,259,003.50	27,344,636.00	1,085,632.50	4.13%
Total School Fund	59,822,716.63	60,935,528.98	1,112,812.35	1.86%
School Nutrition Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	542,931.41	555,426.86	12,495.45	2.30%
State revenue	71,433.57	76,118.21	4,684.64	6.56%
Federal revenue	2,523,850.10	2,368,181.51	(155,668.59)	-6.17%
Transfers from other funds	59,207.50	-	(59,207.50)	-100.00%
Total School Nutrition Fund	3,197,422.58	2,999,726.58	(197,696.00)	-6.18%
Emergency Communications Center Fund:				
Amount from fund balance	88,364.00	724,000.00	635,636.00	719.34%
Use of money and property	141,358.63	141,393.24	34.61	0.02%
Miscellaneous	1,461,804.00	1,453,812.00	(7,992.00)	-0.55%
Recovered costs	(2,963.86)	225,424.82	228,388.68	-7705.79%
State revenue	314,877.40	388,803.40	73,926.00	23.48%
Federal revenue	34,186.31	183,279.86	149,093.55	436.12%
Transfers from other funds	1,461,804.00	1,453,812.00	(7,992.00)	-0.55%
Total Emerg. Commun. Center Fund	3,499,430.48	4,570,525.32	1,071,094.84	30.61%
Community Development Block Grant Fund:				
Federal revenue	402,436.85	482,227.19	79,790.34	19.83%
Total Community Development Block Grant Fund	402,436.85	482,227.19	79,790.34	19.83%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	-	-	-	0.00%
Use of money and property	116.63	180.99	64.36	55.18%
Charges for services	2,423,515.07	2,699,815.85	276,300.78	11.40%
Miscellaneous	30,895.00	-	(30,895.00)	-100.00%
Recovered costs	106.00	420.80	314.80	296.98%
Nonrevenue receipts	-	3,269.37	3,269.37	0.00%
Transfers from other funds	295,058.00	-	(295,058.00)	-100.00%
Total School Transportation Fund	2,749,690.70	2,703,687.01	(46,003.69)	-1.67%
General Capital Projects Fund:				
Amount from fund balance	15,850,926.96	21,469,780.37	5,618,853.41	35.45%
Use of money and property	20,031.75	7,207.91	(12,823.84)	-64.02%
Miscellaneous	2,000.00	-	(2,000.00)	-100.00%
Recovered costs	328,836.06	-	(328,836.06)	-100.00%
State revenue	4,352,027.76	2,608,256.52	(1,743,771.24)	-40.07%
Federal revenue	1,383,743.31	579,596.20	(804,147.11)	-58.11%
Debt proceeds	8,050,000.00	14,189,576.65	6,139,576.65	76.27%
Transfers from other funds	5,501,958.00	1,890,000.00	(3,611,958.00)	-65.65%
Total General Capital Projects Fund	35,489,523.84	40,744,417.65	5,254,893.81	14.81%
School Capital Projects Fund:				
Amount from fund balance	-	207,128.13	207,128.13	0.00%
Transfers from other funds	250,000.00	-	(250,000.00)	-100.00%
Total School Capital Projects Fund	250,000.00	207,128.13	(42,871.87)	-17.15%
ECC Capital Projects Fund:				
State revenue	-	-	-	0.00%
Transfers from other funds	-	345,000.00	345,000.00	0.00%
Total ECC Capital Projects Fund	-	345,000.00	345,000.00	0.00%
Water Capital Projects Fund:				
Amount from fund balance	6,007,010.09	4,597,521.29	(1,409,488.80)	-23.46%
Transfers from other funds	177,569.00	700,000.00	522,431.00	294.21%
Total Water Capital Projects Fund	6,184,579.09	5,297,521.29	(887,057.80)	-14.34%
Sewer Capital Projects Fund:				
Amount from fund balance	1,366,030.38	1,116,898.73	(249,131.65)	-18.24%
Transfers from other funds	300,000.00	400,000.00	100,000.00	33.33%
Total Sewer Capital Projects Fund	1,666,030.38	1,516,898.73	(149,131.65)	-8.95%
Public Transportation Capital Projects Fund:				
Amount from fund balance	(130,642.00)	(1,175,151.23)	(1,044,509.23)	799.52%
State revenue	34,960.00	221,882.00	186,922.00	534.67%
Federal revenue	381,274.00	4,608,972.00	4,227,698.00	1108.83%
Transfers from other funds	410,156.00	-	(410,156.00)	-100.00%
Total Public Transportation Capital Projects Fund	695,748.00	3,655,702.77	2,959,954.77	425.43%
Steam Plant Capital Projects Fund:				
Amount from fund balance	633,529.01	703,775.34	70,246.33	11.09%
Transfers from other funds	400,000.00	400,000.00	-	0.00%
Total Steam Plant Capital Projects Fund	1,033,529.01	1,103,775.34	70,246.33	6.80%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit G
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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Water Fund:				
Amount from fund balance	-	367,624.50	367,624.50	0.00%
Permits, privilege fees and regulatory fees	199,500.00	243,866.98	44,366.98	22.24%
Use of money and property	28,936.45	26,428.10	(2,508.35)	-8.67%
Charges for services	5,847,064.13	6,119,343.70	272,279.57	4.66%
Miscellaneous	3,604.74	20,261.82	16,657.08	462.09%
Recovered costs	37,709.13	33,411.21	(4,297.92)	-11.40%
Federal revenue	-	26,031.56	26,031.56	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	30,142.00	-	(30,142.00)	-100.00%
Intrafund transfers	2,166,636.00	1,867,791.00	(298,845.00)	-13.79%
Total Water Fund	8,313,592.45	8,704,758.87	391,166.42	4.71%
Sewer Fund:				
Amount from fund balance	285,626.00	346,871.29	61,245.29	21.44%
Permits, privilege fees and regulatory fees	255,000.00	732,500.00	477,500.00	187.25%
Use of money and property	7,272.84	4,692.25	(2,580.59)	-35.48%
Charges for services	8,997,296.18	9,641,809.06	644,512.88	7.16%
Miscellaneous	9,050.90	12,900.25	3,849.35	42.53%
Recovered costs	30,925.31	25,086.34	(5,838.97)	-18.88%
Transfers from other funds	368,955.00	-	(368,955.00)	-100.00%
Intrafund transfers	1,451,256.00	1,397,508.00	(53,748.00)	-3.70%
Total Sewer Fund	11,405,382.23	12,161,367.19	755,984.96	6.63%
Public Transportation Fund:				
Amount from fund balance	72,986.00	90,139.00	17,153.00	23.50%
Use of money and property	92,379.74	79,790.14	(12,589.60)	-13.63%
Charges for services	1,652,818.25	1,768,084.96	115,266.71	6.97%
Miscellaneous	12,025.00	18,489.94	6,464.94	53.76%
Recovered costs	1,033.07	61,786.27	60,753.20	5880.84%
State revenue	690,670.60	1,274,207.00	583,536.40	84.49%
Federal revenue	1,649,383.00	2,086,187.00	436,804.00	26.48%
Nonrevenue receipts	57.22	2,119.36	2,062.14	3603.88%
Transfers from other funds	495,572.00	550,822.00	55,250.00	11.15%
Intrafund transfers	216,660.00	216,660.00	-	0.00%
Total Public Transportation Fund	4,883,584.88	6,148,285.67	1,264,700.79	25.90%
Steam Plant Fund:				
Amount from fund balance	3,436,863.68	3,234,534.30	(202,329.38)	-5.89%
Use of money and property	13,324.67	9,247.55	(4,077.12)	-30.60%
Charges for services	5,122,441.57	3,951,936.54	(1,170,505.03)	-22.85%
Miscellaneous	1,500.00	-	(1,500.00)	-100.00%
Recovered costs	1,496,736.91	2,101,059.16	604,322.25	40.38%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	390,909.00	395,705.00	4,796.00	1.23%
Intrafund transfers	1,158,568.00	1,158,568.00	-	0.00%
Total Steam Plant Fund	11,620,343.83	10,851,050.55	(769,293.28)	-6.62%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Business Loan Program Fund:				
Amount from fund balance	20,875.00	8,645.00	(12,230.00)	-58.59%
Use of money and property	2,455.45	3,742.93	1,287.48	52.43%
Miscellaneous	25,200.84	59,847.50	34,646.66	137.48%
State revenue	-	800.00	800.00	0.00%
Federal revenue	56,000.00	31,000.00	(25,000.00)	-44.64%
Transfers from other funds	-	-	-	0.00%
Total Business Loan Program Fund	104,531.29	104,035.43	(495.86)	-0.47%
Central Garage Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	6,630.00	6,820.00	190.00	2.87%
Use of money and property	867.25	533.26	(333.99)	-38.51%
Charges for services	1,001,080.11	1,053,921.79	52,841.68	5.28%
Recovered costs	302,564.05	19,737.39	(282,826.66)	-93.48%
Transfers from other funds	24,488.00	26,730.00	2,242.00	9.16%
Total Central Garage Fund	1,335,629.41	1,107,742.44	(227,886.97)	-17.06%
Central Stores Fund:				
Transfers from other funds	140,993.00	143,794.00	2,801.00	1.99%
Total Central Stores Fund	140,993.00	143,794.00	2,801.00	1.99%
Juvenile Crime Control Fund:				
Use of money and property	72.75	46.27	(26.48)	-36.40%
State revenue	84,629.01	69,492.85	(15,136.16)	-17.89%
Total Juvenile Crime Control Fund	84,701.76	69,539.12	(15,162.64)	-17.90%
Total All Funds	253,674,369.31	314,216,857.21	60,542,487.90	23.87%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit H
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	196,138.47	176,394.79	(19,743.68)	-10.07%
City manager	447,051.62	471,572.88	24,521.26	5.49%
City attorney	188,672.84	146,139.09	(42,533.75)	-22.54%
Human resources	267,457.27	322,729.13	55,271.86	20.67%
Independent auditor	20,000.00	20,700.00	700.00	3.50%
Commissioner of revenue	399,339.19	383,189.47	(16,149.72)	-4.04%
Assessor	298,758.12	289,341.28	(9,416.84)	-3.15%
Equalization board	2,919.84	2,826.00	(93.84)	-3.21%
Treasurer	479,589.35	465,406.60	(14,182.75)	-2.96%
Finance	396,397.80	413,390.76	16,992.96	4.29%
Information technology	1,131,916.17	1,546,654.62	414,738.45	36.64%
Purchasing agent	129,322.18	127,898.53	(1,423.65)	-1.10%
Electoral board	192,846.57	178,463.88	(14,382.69)	-7.46%
Total general government administration	4,150,409.42	4,544,707.03	394,297.61	9.50%
Public safety:				
Police administration	1,106,772.38	2,988,992.56	1,882,220.18	170.06%
Police operations	3,032,625.30	3,261,633.38	229,008.08	7.55%
Police criminal investigation	1,226,975.53	1,505,002.61	278,027.08	22.66%
Police support services	1,447,527.78	-	(1,447,527.78)	-100.00%
Police special operations	1,237,975.96	1,369,186.94	131,210.98	10.60%
Fire administration	502,267.97	512,426.65	10,158.68	2.02%
Fire suppression	6,133,353.00	6,536,417.20	403,064.20	6.57%
Fire prevention	359,386.02	393,711.63	34,325.61	9.55%
Fire training	201,552.09	270,990.31	69,438.22	34.45%
Public safety building	308,866.85	326,269.19	17,402.34	5.63%
Child safety alliance	36,096.30	42,656.69	6,560.39	18.17%
City and county jail	55,990.74	85,416.50	29,425.76	52.55%
Building inspection	664,683.15	700,578.20	35,895.05	5.40%
Animal control	309,801.10	346,396.59	36,595.49	11.81%
Coroner	-	-	-	0.00%
Emergency services	230,412.38	209,192.65	(21,219.73)	-9.21%
Total public safety	16,854,286.55	18,548,871.10	1,694,584.55	10.05%
Public works:				
General engineering	866,967.02	895,057.41	28,090.39	3.24%
Highway and street maintenance	4,058,792.43	5,636,293.45	1,577,501.02	38.87%
Street lights	536,970.30	553,025.10	16,054.80	2.99%
Snow and ice removal	262,162.28	537,025.01	274,862.73	104.84%
Traffic engineering	1,431,567.08	1,292,021.45	(139,545.63)	-9.75%
Highway and street beautification	235,390.50	243,813.34	8,422.84	3.58%
Street and road cleaning	441,095.94	416,104.31	(24,991.63)	-5.67%
Refuse collection	1,546,649.69	1,336,429.13	(210,220.56)	-13.59%
City landfill	72,009.44	101,093.97	29,084.53	40.39%
Recycling	697,385.16	759,993.06	62,607.90	8.98%
Insect and rodent control	8,464.44	3,335.04	(5,129.40)	-60.60%
County landfill	1,124,709.50	1,231,452.12	106,742.62	9.49%
General properties	355,151.82	305,537.81	(49,614.01)	-13.97%
Total public works	11,637,315.60	13,311,181.20	1,673,865.60	14.38%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit H
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Health and welfare:				
Local health department	381,029.00	394,234.00	13,205.00	3.47%
Community services board	321,507.00	396,507.00	75,000.00	23.33%
Tax relief for the elderly/disabled veterans	91,765.35	90,250.44	(1,514.91)	-1.65%
Total health and welfare	794,301.35	880,991.44	86,690.09	10.91%
Parks, recreation and cultural:				
Parks administration	914,059.93	988,207.75	74,147.82	8.11%
Parks	908,160.01	917,356.14	9,196.13	1.01%
Recreation center and playgrounds	593,210.34	543,971.23	(49,239.11)	-8.30%
National guard armory	98,092.73	101,826.37	3,733.64	3.81%
Simms recreation center	291,141.18	300,604.75	9,463.57	3.25%
Westover swimming pool	378,299.79	395,050.71	16,750.92	4.43%
Athletics	374,100.96	363,915.22	(10,185.74)	-2.72%
Blacks run greenway	54,979.22	44,475.82	(10,503.40)	-19.10%
Golf course grounds management	621,971.69	627,974.42	6,002.73	0.97%
Golf course clubhouse management	490,383.97	421,707.32	(68,676.65)	-14.00%
Total parks, recreation and cultural	4,724,399.82	4,705,089.73	(19,310.09)	-0.41%
Community development:				
Planning	182,458.19	183,292.09	833.90	0.46%
Zoning administration	150,397.14	149,276.23	(1,120.91)	-0.75%
Board of zoning appeals	3,117.20	2,723.59	(393.61)	-12.63%
Economic development	507,560.60	652,484.11	144,923.51	28.55%
Downtown renaissance	197,990.65	198,719.28	728.63	0.37%
Tourism and visitors service	388,567.11	365,421.67	(23,145.44)	-5.96%
Downtown parking services	163,098.72	166,906.61	3,807.89	2.33%
Total community development	1,593,189.61	1,718,823.58	125,633.97	7.89%
Other:				
Community and civic organizations	1,382,449.09	1,288,108.25	(94,340.84)	-6.82%
Joint operations with Rockingham Cty	6,243,854.66	6,688,284.39	444,429.73	7.12%
Reserve for contingencies	-	-	-	0.00%
Debt service	13,673,410.83	60,388,632.49	46,715,221.66	341.65%
Transfers to other funds	33,900,487.00	31,669,436.00	(2,231,051.00)	-6.58%
Total other	55,200,201.58	100,034,461.13	44,834,259.55	81.22%
Total General Fund	94,954,103.93	143,744,125.21	48,790,021.28	51.38%
School Fund:				
Instruction	45,172,516.80	46,798,385.48	1,625,868.68	3.60%
Admin., attendance and health services	3,316,533.93	3,522,842.10	206,308.17	6.22%
Pupil transportation	2,419,021.11	2,784,331.83	365,310.72	15.10%
Operations and maintenance	4,742,618.15	4,599,825.30	(142,792.85)	-3.01%
Facilities	-	38,774.13	38,774.13	0.00%
Technology	2,381,398.02	2,429,717.65	48,319.63	2.03%
Transfer of other funds	250,000.00	-	(250,000.00)	-100.00%
Total School Fund	58,282,088.01	60,173,876.49	1,891,788.48	3.25%
School Nutrition Fund:				
Food service	2,854,611.59	2,895,279.30	40,667.71	1.42%
Technology	15,003.08	14,782.19	(220.89)	-1.47%
Total School Nutrition Fund	2,869,614.67	2,910,061.49	40,446.82	1.41%

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Emergency Communications Center Fund				
Emergency Communications Center	3,413,956.39	4,489,170.17	1,075,213.78	31.49%
Total Emergency Communications Center	3,413,956.39	4,489,170.17	1,075,213.78	31.49%
Community Development Block Grant Fund:				
Community development block grant	370,774.78	572,383.65	201,608.87	54.38%
Total Community Development Block Grant Fund	370,774.78	572,383.65	201,608.87	54.38%
School Transportation Fund:				
School buses	2,569,722.98	2,372,573.95	(197,149.03)	-7.67%
Field trips and charters	200,957.96	203,165.15	2,207.19	1.10%
Total School Transportation Fund	2,770,680.94	2,575,739.10	(194,941.84)	-7.04%
General Capital Projects Fund:				
Capital projects	13,810,264.58	17,568,663.61	3,758,399.03	27.21%
Transfers to other funds	208,056.00	-	(208,056.00)	-100.00%
Total General Capital Projects Fund	14,018,320.58	17,568,663.61	3,550,343.03	25.33%
School Capital Projects Fund:				
Capital projects	42,871.87	207,045.00	164,173.13	382.94%
Total School Capital Projects Fund	42,871.87	207,045.00	164,173.13	382.94%
ECC Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Total ECC Capital Projects Fund	-	-	-	0.00%
Water Capital Projects Fund:				
Capital projects	1,587,057.80	1,529,767.71	(57,290.09)	-3.61%
Total Water Capital Projects Fund	1,587,057.80	1,529,767.71	(57,290.09)	-3.61%
Sewer Capital Projects Fund:				
Capital projects	204,936.65	587,462.47	382,525.82	186.66%
Transfers to other funds	344,195.00	-	(344,195.00)	-100.00%
Total Sewer Capital Projects Fund	549,131.65	587,462.47	38,330.82	6.98%
Public Transportation Capital Projects Fund:				
Capital projects	1,870,899.23	4,557,165.25	2,686,266.02	143.58%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	1,870,899.23	4,557,165.25	2,686,266.02	143.58%
Steam Plant Capital Projects Fund:				
Capital projects	329,753.67	563,171.78	233,418.11	70.79%
Transfers to other funds	-	-	-	0.00%
Total Steam Plant Capital Projects Fund	329,753.67	563,171.78	233,418.11	70.79%
Water Fund:				
Administration	406,106.33	417,950.00	11,843.67	2.92%
Pumping, storage and monitoring	480,370.90	626,601.63	146,230.73	30.44%
Transmission and distribution	650,688.47	712,164.56	61,476.09	9.45%
Utility billing	335,768.41	335,380.88	(387.53)	-0.12%
Miscellaneous	2,672,020.41	2,408,392.75	(263,627.66)	-9.87%
Purification	913,755.00	989,859.74	76,104.74	8.33%
Capital outlay	115,354.69	127,645.43	12,290.74	10.65%
Debt service	764,178.23	779,403.35	15,225.12	1.99%
Transfers to other funds	1,126,207.00	1,687,691.00	561,484.00	49.86%
Total Water Fund	7,464,449.44	8,085,089.34	620,639.90	8.31%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2013 to June 30, 2014
(Unaudited)

Exhibit H
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	583,333.97	596,734.74	13,400.77	2.30%
Treatment and disposal	3,276,362.69	3,279,835.87	3,473.18	0.11%
Collection and transmission	835,406.72	830,236.81	(5,169.91)	-0.62%
Miscellaneous	1,774,362.00	1,720,440.00	(53,922.00)	-3.04%
Utility billing	311,003.23	287,569.71	(23,433.52)	-7.53%
Pumping and monitoring	135,788.41	161,070.87	25,282.46	18.62%
Capital outlay	145,373.82	286,314.63	140,940.81	96.95%
Debt service	2,824,052.86	2,814,569.97	(9,482.89)	-0.34%
Transfers to other funds	1,140,342.00	1,274,788.00	134,446.00	11.79%
Total Sewer Fund	11,026,025.70	11,251,560.60	225,534.90	2.05%
Public Transportation Fund:				
Transit buses	3,348,428.88	3,465,172.23	116,743.35	3.49%
Miscellaneous	581,826.46	634,278.07	52,451.61	9.01%
Capital outlay	966,213.89	1,390,347.00	424,133.11	43.90%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Fund	4,896,469.23	5,489,797.30	593,328.07	12.12%
Steam Plant Fund:				
CISAT	4,979,821.77	4,781,312.50	(198,509.27)	-3.99%
Miscellaneous	1,237,212.00	1,237,212.00	-	0.00%
Capital outlay	214,774.00	216,800.00	2,026.00	0.94%
Debt service	2,408,366.74	2,655,705.96	247,339.22	10.27%
Transfers to other funds	1,150,000.00	400,000.00	(750,000.00)	-65.22%
Total Steam Plant Fund	9,990,174.51	9,291,030.46	(699,144.05)	-7.00%
Business Loan Program Fund:				
Business Loan Program	45,020.00	50,000.00	4,980.00	11.06%
Total Business Loan Program Fund	45,020.00	50,000.00	4,980.00	11.06%
Central Garage Fund:				
Operating	918,467.70	987,161.01	68,693.31	7.48%
Miscellaneous	17,232.01	5,005.21	(12,226.80)	-70.95%
Capital outlay	39,256.45	5,720.82	(33,535.63)	-85.43%
Transfers	105,000.00	-	(105,000.00)	-100.00%
Total Central Garage Fund	1,079,956.16	997,887.04	(82,069.12)	-7.60%
Central Stores Fund:				
Operating	137,027.36	137,760.54	733.18	0.54%
Total Central Stores Fund	137,027.36	137,760.54	733.18	0.54%
Juvenile Crime Control Fund:				
Operating	68,252.09	72,262.94	4,010.85	5.88%
Total Juvenile Crime Control Fund	68,252.09	72,262.94	4,010.85	5.88%
Total All Funds	215,766,628.01	274,854,020.15	59,087,392.14	27.38%

CITY OF HARRISONBURG, VIRGINIA
UNAPPROPRIATED AND UNASSIGNED FUND BALANCE - ALL FUNDS
For the Periods Noted Below
(Unaudited)

	Governmental Funds						Capital Projects			Proprietary Funds	
	General	Special Revenue			School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise		
		School	School Nutrition	Emergency Commun. Center					Community Development Block Grant	Water	Water Capital Projects
Balance July 1, 2013	23,707,587.58	5,742,534.57	1,511,860.86	3,236,130.64	(7,378.97)	361,848.15	21,471,203.26	207,128.13	-	2,145,645.76	4,305,675.77
Balance budget	(1,637,423.00)	-	-	(724,000.00)	-	-	(21,469,780.37)	-	-	(250,000.00)	-
Capital Projects carry forward	-	-	-	-	-	-	-	(207,128.13)	-	-	(4,597,521.29)
Year end entry	-	-	-	-	-	-	-	-	-	-	146,265.18
For Municipal Bulding Project	(340,000.00)	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2013	21,730,164.58	5,742,534.57	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,895,645.76	(145,580.34)
2013 Encumbrances	(1,577,237.50)	(106,228.91)	-	-	-	-	-	-	-	(117,624.50)	-
Balance August 31, 2013	20,152,927.08	5,636,305.66	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Balance September 30, 2013	20,152,927.08	5,636,305.66	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Carry over for Fire Programs Fund	(145,863.22)	-	-	-	-	-	-	-	-	-	-
Balance October 31, 2013	20,007,063.86	5,636,305.66	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Reduction of school fund balance	591,733.56	(591,733.56)	-	-	-	-	-	-	-	-	-
Balance November 30, 2013	20,598,797.42	5,044,572.10	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Balance December 31, 2013	20,598,797.42	5,044,572.10	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Balance January 31, 2014	20,598,797.42	5,044,572.10	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Balance February 28, 2014	20,598,797.42	5,044,572.10	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
For new middle school study	(43,000.00)	-	-	-	-	-	-	-	-	-	-
Balance March 31, 2014	20,555,797.42	5,044,572.10	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Balance April 30, 2014	20,555,797.42	5,044,572.10	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Balance May 31, 2014	20,555,797.42	5,044,572.10	1,511,860.86	2,512,130.64	(7,378.97)	361,848.15	1,422.89	-	-	1,778,021.26	(145,580.34)
Shared court and jail services	(451,000.00)	-	-	-	-	-	-	-	-	-	-
Snow removal overage	(290,656.41)	-	-	-	-	-	-	-	-	-	-
Close out depreciation account	-	-	-	-	-	-	-	-	-	-	-
Revenues	150,364,144.95	60,935,528.98	2,999,726.58	4,570,525.32	482,227.19	2,703,687.01	40,744,417.65	207,128.13	345,000.00	8,704,758.87	5,297,521.29
Expenditures	(143,744,125.21)	(60,173,876.49)	(2,910,061.49)	(4,489,170.17)	(572,383.65)	(2,575,739.10)	(17,568,663.61)	(207,045.00)	-	(8,085,089.34)	(1,529,767.71)
Encumbrances	(1,897,094.24)	-	-	(0.40)	(64,736.14)	-	(15,945,649.48)	-	-	(71,545.07)	(1,421,213.90)
Balance June 30, 2014	24,537,066.51	5,806,224.59	1,601,525.95	2,593,485.39	(162,271.57)	489,796.06	7,231,527.45	83.13	345,000.00	2,326,145.72	2,200,959.34

Proprietary Funds											Fiduciary Fund		Total
Enterprise							Internal Service			Agency			
Sewer	Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Steam Plant	Steam Plant Capital Projects	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority		
3,625,327.72	1,116,898.73	93,033.05	(1,175,151.23)	8,158,361.95	703,775.34	36,163.94	505,197.60	(375,355.02)	2,128,836.43	38,726.94	111,644.91	77,649,696.11	
(327,518.00)	-	-	-	(3,189,251.00)	-	(8,645.00)	-	-	-	-	-	(27,606,617.37)	
-	(1,116,898.73)	-	1,175,151.23	-	(703,775.34)	-	-	-	-	-	-	(5,450,172.26)	
-	-	-	-	-	-	-	(8,156.72)	(51,855.33)	-	-	-	86,253.13	
-	-	-	-	-	-	-	-	-	-	-	-	(340,000.00)	
3,297,809.72	-	93,033.05	-	4,969,110.95	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	44,339,159.61	
(19,353.29)	-	(90,139.00)	-	(45,283.30)	-	-	-	-	-	-	-	(1,955,866.50)	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,383,293.11	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,383,293.11	
-	-	-	-	-	-	-	-	-	-	-	-	(145,863.22)	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,237,429.89	
-	-	-	-	-	-	-	-	-	-	-	-	-	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,237,429.89	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,237,429.89	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,237,429.89	
-	-	-	-	-	-	-	-	-	-	-	-	(43,000.00)	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,194,429.89	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,194,429.89	
3,278,456.43	-	2,894.05	-	4,923,827.65	-	27,518.94	497,040.88	(427,210.35)	2,128,836.43	38,726.94	111,644.91	42,194,429.89	
-	-	-	-	-	-	-	-	-	-	-	-	(451,000.00)	
-	-	-	-	-	-	-	-	-	-	-	-	(290,656.41)	
-	-	-	-	78,644.00	-	-	-	-	-	-	-	78,644.00	
12,161,367.19	1,516,898.73	6,148,285.67	3,655,702.77	10,851,050.55	1,103,775.34	104,035.43	1,107,742.44	143,794.00	14,220,458.13	69,539.12	16,955.55	328,454,270.89	
(11,251,560.60)	(587,462.47)	(5,489,797.30)	(4,557,165.25)	(9,291,030.46)	(563,171.78)	(50,000.00)	(997,887.04)	(137,760.54)	(15,795,819.27)	(72,262.94)	(35,925.00)	(290,685,764.42)	
(3,776.06)	(11,923.34)	(1,275,491.64)	(5,929.67)	(62,105.17)	(120,576.49)	-	(2,915.00)	-	-	-	-	(20,882,956.60)	
4,184,486.96	917,512.92	(614,109.22)	(907,392.15)	6,500,386.57	420,027.07	81,554.37	603,981.28	(421,176.89)	553,475.29	36,003.12	92,675.46	58,416,967.35	

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